

PROPERTY ASSESSMENT APPEAL BOARD
FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER

PAAB Docket Nos. 2019-077-10138R

Parcel No. 241/00312-600-008

Staci Getzschman,

Appellant,

vs.

Polk County Board of Review,

Appellee.

Introduction

This appeal came on for written consideration before the Property Assessment Appeal Board (PAAB) on August 14, 2020. Staci Getzschman was represented by Fredrick Getzschman, who has Power of Attorney for the owner. He asked that the appeal proceed without a hearing. Assistant Polk County Attorney Dominic Anania represents the Board of Review.

Staci Getzschman owns a residential property located at 10335 Norfolk Drive Unit 8, Johnston. Its January 1, 2019 assessment was set at \$110,000, allocated as \$15,300 in land value and \$94,700 in dwelling value. (Ex. B).

On Staci's behalf, Frederick Getzschman petitioned the Board of Review in 2019 contending the assessment was not equitable as compared with assessments of other like property and that it was assessed for more than the value authorized by law. Iowa Code § 441.37(1)(a)(1 & 2). The Board of Review denied the petition.

Getzschman then appealed to PAAB re-asserting these claims, adding the claim that there was an error in the assessment. Getzschman's final claim of error in the assessment appears to be a restatement of the assessment being for more than authorized by law, but no evidence was given supporting an error. Therefore, the claim

of error will not receive further analysis, and only the claims of inequity and over assessment will be considered. Iowa Code § 441.37(1)(a)(1 & 2).

Findings of Fact

The subject property is a one-story condominium built in 2006. It has 1203 square feet of gross living area; a deck; and a one-car garage. The improvements are listed as a 3+00 grade (Good Quality) and in normal condition. (Ex. A).

Getzschman submitted a plethora of exhibits consisting of verification of rentals, subject photos, condominium documents and floor plans, Secretary of State filings made by the condominium association, assessor information, and insurance documents. Getzschman asserts the subject should have a \$90,000 assessed value. (Appeal to PAAB). We note Getzschman's requested value is less than the 2006 sale price of \$115,850 and the 2013 contract purchase price of \$99,000. (Ex. A).

On the petition to the Board of Review, Getzschman claimed apartments built to the north and west of the subject decrease the subject's value. (Ex. C).

Getzschman also explained 40% of the units in the development are rental properties that are non-owner occupied. (Appeal to PAAB: Ex. 44). Frederick asserts a 20% cap is put on the number of non-owner occupied units in the Adam Ridge Condominiums Association (Association) according to the Declaration papers submitted. (Ex. 2, p. 2). He believes this illustrates the lack of enforcement by the Association. He believes this has a detrimental effect on the market appeal and value of units in the Association. (Ex. 44). Getzshman also submitted photographs and explained his belief that cracked sidewalks reduce the property's value. (Exs. 41 & 44). He also indicated there are issues with the property's common roof and water sprinkler system. (Exs. 42-44). Finally, he indicates that he believes the drive is frequently trespassed upon and it reduces the use and safety of the property and in turn its value. (Ex. 44). No comparable sales, appraisal, comparable market analysis, or other evidence was submitted which would demonstrate the effect of the rentals or show the market value of the subject.

The Board of Review submitted an analysis of Polk County residential sales. It asserts sales volume is up for 2017 and 2018, and that the overall median sale ratio was 89.7% as of the end of 2018. The sale ratio is the assessed value at the time of the sale divided by the sale price. To account for the increases in market value the basic cost manual level was raised to 125% from the previous 115% and land value tables were increased by 10%. (Ex. D).

Analysis & Conclusions of Law

Getzschman submitted numerous exhibits that he believes support his claims. As a whole, these exhibits detail Getzschman's concerns regarding the Association. He contends the manner in which the Association operates is negatively impacting the subject property's value. We note our jurisdiction is limited by statute to the claims detailed in Iowa Code section 441.37. Having reviewed all of Getzschman's exhibits, we do not find all of them relevant to Getzschman's claims under section 441.37, and do not find it necessary to analyze each document individually.¹

Iowa Code section 441.37 details the process and grounds upon which an aggrieved taxpayer or property owner may protest their assessed value. Getzschman asserts the 2019 assessment is not equitable as compared with assessments of other like property and that it was assessed for more than the value authorized by law. Iowa Code § 441.37(1)(a)(1 & 2) (2019). Getzschman bears the burden of proof. § 441.21(3).

Under section 441.37(1)(a)(1), a taxpayer may claim that their "assessment is not equitable as compared with assessments of other like property in the taxing district." We note Getzschman did not identify any equity comparables. *Montgomery Ward Dev.*

¹ We recognize Getzschman's affidavit (Ex. 44) contains numerous references to Supreme Court cases and the United States Constitution. He does not further explain their relevance or application here. We note the Iowa Legislature has afforded taxpayers the statutory right to protest their assessments under section 441.37 to a local board of review, appeal local board of review decisions under sections 441.37A and 441.38, and seek judicial review of PAAB rulings under sections 441.37B and 17A.19. This procedure affords taxpayers their procedural due process rights. *Western Iowa Co-op V. Woodbury Cnty. Bd. of Review*, 2006 WL 1229940 *3 (Iowa Ct. App. April 26, 2006) (citing *Bd. of Sup'rs of Linn Cnty. v. Dep't of Revenue*, 236 N.W.2d 227 (Iowa 1978)).

Corp. v. Cedar Rapids Bd. of Review, 488 N.W.2d 436 (Iowa 1992) (recognizing the identification of comparables is a necessary component to an inequity claim).

To prove inequity, a taxpayer may show an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Getzschman offered no evidence of the Assessor applying an assessment method in a non-uniform manner.

Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shivers*, 133 N.W.2d 709 (Iowa 1965). The *Maxwell* test provides that inequity exists when, after considering the actual values (2018 sales) and assessed values (2019 assessments) of comparable properties, the subject property is assessed at a higher portion of its actual value. Getzschman did not submit any recent sales. Therefore, it is impossible to complete a ratio analysis to support an inequity claim under *Maxwell*.

Based on the foregoing, we find Getzschman's equity claim fails.

In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Soifer v. Floyd Cnty. Bd. of Review*, 759 N.W.2d 775, 780 (Iowa 2009) (citation omitted). Sales prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. § 441.21(1)(b).

Getzschman states that "The property tax protest and appeal of re-evaluation is not based on market sales, the market prices would be significantly lower if each buyer knew in detail the above conditions and facts regarding this HOA." This record contains no evidence supporting Getzschman's assertion that market prices would be affected if prospective buyers were made aware of the Association's actions.

Further, Getzschman bears the burden of demonstrating the property's assessment is excessive and its correct value. This evidentiary burden requires more than unfounded allegations regarding issues that may or may not impact value; it requires proof of value consistent with section 441.21. Here, the subject has not

recently sold and, despite indicating there have been sales in the condominium complex since 2015, Getzschman submitted no sales to demonstrate the subject property is over assessed. (Ex. 44, p. 2). Nor did he submit any evidence, such as an appraisal or comparative market analysis demonstrating the subject property's market value as of January 1, 2019. As a result, we find the record lacks evidence consistent with section 441.21 demonstrating the subject property's assessment is excessive or its correct value.

Therefore, we conclude Getzschman's over assessment claim must also fail.

Viewing the record as a whole, we find Getzschman failed to support his claims.

Order

PAAB HEREBY AFFIRMS the Polk County Board of Review's action.

This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2019).

Any application for reconsideration or rehearing shall be filed with PAAB within 20 days of the date of this Order and comply with the requirements of PAAB administrative rules. Such application will stay the period for filing a judicial review action.

Any judicial action challenging this Order shall be filed in the district court where the property is located within 30 days of the date of this Order and comply with the requirements of Iowa Code section 441.37B and Chapter 17A.



Dennis Loll, Board Member



Elizabeth Goodman, Board Member



Karen Oberman, Board Member

Copies to:

Fredrick Getzschman
10335 Norfolk Drive, Unit 8
Johnston, Iowa 50131

Polk County Board of Review by eFile